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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

HOOKER COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Hooker County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Hooker County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Jessica Hampton, Hooker County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

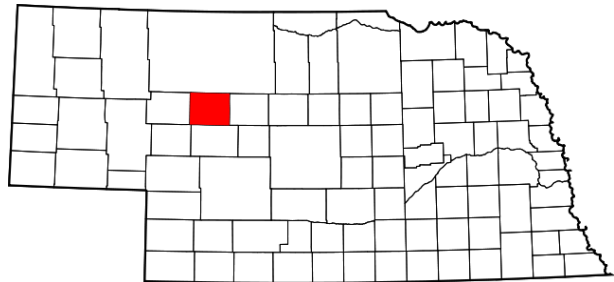
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

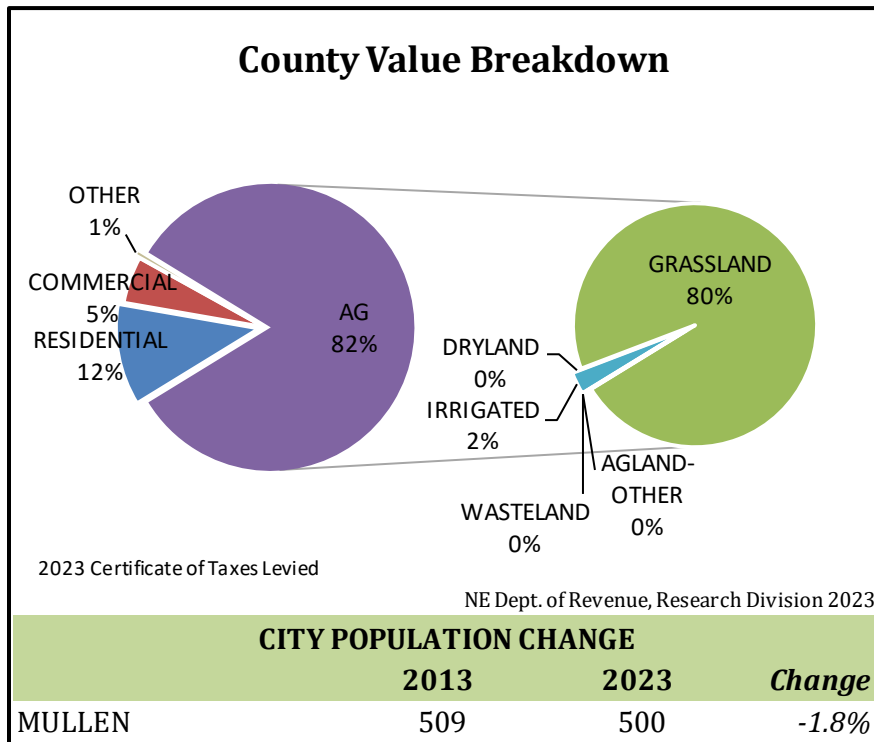
**Further information may be found in Exhibit 94*

County Overview

With a total area of 721 square miles, Hooker County has 686 residents, per the Census Bureau Quick Facts for 2024, a 4% population decrease from the 2023 U.S. Census. Reports indicate that 45% of county residents are homeowners and 78% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$74,615 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Hooker County are located in and around Mullen, the county seat. According to the U.S. Census Bureau, there are 25 employer establishments with total employment of 118, a 19% increase from 2019.



Agricultural land accounts for the greatest portion of the county’s valuation base by a large majority. Grassland makes up a majority of the land in the county. Hooker County is included in the Upper Loup Natural Resource Districts (NRD). The county is located in the heart of the Sand Hills region.

2024 Residential Correlation for Hooker County

Assessment Actions

For the 2024 residential class, all lot values were increased. Depreciation tables were adjusted and applied to all improvements and buildings. The county assessor evaluated all parcels within one mile of Highway 2 and Highway 97 and moved to rural residential.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

A review of the sales verification and qualification practices with the county assessor and an analysis of the sales roster demonstrates that all qualified arm's-length transactions are being used for measurement purposes. The usability of sales within the residential class of property for Hooker County is above the statewide average.

There are two valuation groups established for the residential property class. Valuation Group 1 consists of all residential property within the county, apart from a recreational subdivision along Dismal River.

Hooker County is up to date on the six-year inspection and review cycle for the residential class. Due to the small amount of parcels the county assessor attempts to review each property class in-house every three years. Costing is updated to the 2022 cost table, with depreciation updated for 2024. Last inspection and full lot study was completed in 2020.

The county assessor has provided a written valuation methodology.

Description of Analysis

All residential property in Hooker County is divided into two valuation groups.

Valuation Group	Description
1	Mullen and Rural
2	Dismal River

A review of the statistical profile indicates 19 sales were qualified for measurement purposes. All measures of central tendency, the COD and PRD are within range. All sales during this study period were in Valuation Group 1.

2024 Residential Correlation for Hooker County

The 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows the increases consistent with assessment actions made by the county assessor.

Equalization and Quality of Assessment

Assessment practices were reviewed, and it was determined that residential property is valued uniformly and is in compliance with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the residential property in Hooker County is 98%.

2024 Commercial Correlation for Hooker County

Assessment Actions

For the 2024 assessment year, the Hooker County Assessor increased the value on all lots and commercial land values.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The usability for the commercial class in Hooker County is below the statewide average. The county assessor for Hooker County is an ex-officio officer so verification with the buyer or seller at the time of 521 being received allows for specific information regarding each sale. Further review of the sales roster shows only six sales during this study period and descriptive reasons for disqualification were added. Therefore, all arm's length commercial transactions were made available for current measurement purposes.

One valuation group is used in Hooker County for all the commercial class. A lot study was completed in 2019, with costing and depreciation tables updated to 2022. The county is up to date on their six-year inspection and review cycle.

Description of Analysis

The commercial class in Hooker County shows six sales qualified for measurement purposes. The median is within the acceptable range, but the mean and weighted mean are low. The COD and the PRD are within standards established by IAAO for rural commercial property.

A review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) shows the value changed consistent with the reported actions of the county assessor.

Equalization and Quality of Assessment

With six commercial sales in Hooker County, the review of assessment practices is a substantial portion of determining that commercial property assessment is in compliance with generally accepted mass appraisal techniques and is uniformly assessed.

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	6	94.09	85.69	82.68	24.25	103.64
ALL	6	94.09	85.69	82.68	24.25	103.64

2024 Commercial Correlation for Hooker County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Hooker County is determined to be at the statutory level of 100% of market value

2024 Agricultural Correlation for Hooker County

Assessment Actions

For the agricultural class for Hooker County, the county assessor increased irrigated land 6%, and grassland 14%. Increased farm and home site values.

Routine maintenance and pick-up work was completed and placed on the assessment roll.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Hooker County benefits from being an ex-officio office so the county assessor has firsthand knowledge of all sales transactions. Sales verification and qualification shows that the sales usability for the agricultural class is below the statewide average. A review of the sales roster shows a total of 11 sales for this study period with sufficient disqualification descriptions. All arm's length transactions have been made available for measurement purposes.

Only one market area is needed in Hooker County with 99% of the land being grassland. Land use was updated this year with the assistance of aerial imagery. Costing and depreciation for the agricultural dwellings and outbuildings was updated to 2022 and 2023 respectively.

Hooker County has two agricultural parcels identified as intensive use and valued at 75% of market value. The county does not recognize any Conservation Reserve Program (CRP) acres.

Description of Analysis

A review of the statistical analysis for Hooker County agricultural class shows 11 qualified sales during this study period. Two measures of central tendency are within range while the mean is slightly high. The 80% MLU by Market Area, shows 10 sales in grassland with a median in the range. Comparison of acre values with neighboring counties shows comparable agricultural land values.

Review of the 2024 County Abstract of Assessment for Real Property Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

Equalized valuation between outbuildings in the agricultural class and rural residential improvements appear to have been achieved. Through analysis of available information agricultural land values in Hooker County are uniformly applied and the quality of assessment complies with generally accepted mass appraisal techniques.

2024 Agricultural Correlation for Hooker County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Grass ____						
County	10	68.63	73.20	68.41	17.82	107.00
1	10	68.63	73.20	68.41	17.82	107.00
____ ALL ____	11	71.76	78.15	68.68	22.56	113.79

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Hooker County is 72%.

2024 Opinions of the Property Tax Administrator for Hooker County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Hooker County

Residential Real Property - Current

Number of Sales	19	Median	98.40
Total Sales Price	\$1,915,002	Mean	99.91
Total Adj. Sales Price	\$1,915,002	Wgt. Mean	97.85
Total Assessed Value	\$1,873,877	Average Assessed Value of the Base	\$103,141
Avg. Adj. Sales Price	\$100,790	Avg. Assessed Value	\$98,625

Confidence Interval - Current

95% Median C.I	96.16 to 99.99
95% Wgt. Mean C.I	95.64 to 100.06
95% Mean C.I	91.02 to 108.80
% of Value of the Class of all Real Property Value in the County	12.92
% of Records Sold in the Study Period	4.37
% of Value Sold in the Study Period	4.18

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	21	100	100.10
2022	22	98	98.32
2021	13	100	97.99
2020	14	97	96.71

2024 Commission Summary for Hooker County

Commercial Real Property - Current

Number of Sales	6	Median	94.09
Total Sales Price	\$325,156	Mean	85.69
Total Adj. Sales Price	\$325,156	Wgt. Mean	82.68
Total Assessed Value	\$268,823	Average Assessed Value of the Base	\$175,701
Avg. Adj. Sales Price	\$54,193	Avg. Assessed Value	\$44,804

Confidence Interval - Current

95% Median C.I	43.33 to 126.04
95% Wgt. Mean C.I	54.86 to 110.49
95% Mean C.I	53.07 to 118.31
% of Value of the Class of all Real Property Value in the County	5.36
% of Records Sold in the Study Period	5.66
% of Value Sold in the Study Period	1.44

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	2	100	93.48
2022	4	100	101.91
2021	5	100	98.71
2020	5	100	91.81

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RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 19
Total Sales Price : 1,915,002
Total Adj. Sales Price : 1,915,002
Total Assessed Value : 1,873,877
Avg. Adj. Sales Price : 100,790
Avg. Assessed Value : 98,625

MEDIAN : 98
WGT. MEAN : 98
MEAN : 100
COD : 07.45
PRD : 102.11

COV : 18.46
STD : 18.44
Avg. Abs. Dev : 07.33
MAX Sales Ratio : 167.89
MIN Sales Ratio : 63.45

95% Median C.I. : 96.16 to 99.99
95% Wgt. Mean C.I. : 95.64 to 100.06
95% Mean C.I. : 91.02 to 108.80

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	1	63.45	63.45	63.45	00.00	100.00	63.45	63.45	N/A	30,000	19,035	
01-JAN-22 To 31-MAR-22	2	101.20	101.20	101.34	00.67	99.86	100.52	101.88	N/A	125,000	126,669	
01-APR-22 To 30-JUN-22	1	99.99	99.99	99.99	00.00	100.00	99.99	99.99	N/A	38,002	37,998	
01-JUL-22 To 30-SEP-22	3	98.50	99.34	99.04	00.92	100.30	98.40	101.12	N/A	77,667	76,923	
01-OCT-22 To 31-DEC-22	3	97.17	96.63	96.68	01.05	99.95	94.83	97.90	N/A	97,333	94,103	
01-JAN-23 To 31-MAR-23	4	96.92	97.46	96.79	01.12	100.69	96.16	99.84	N/A	135,000	130,664	
01-APR-23 To 30-JUN-23	3	99.86	97.22	97.91	02.71	99.30	91.83	99.97	N/A	129,000	126,299	
01-JUL-23 To 30-SEP-23	2	131.52	131.52	102.67	27.65	128.10	95.15	167.89	N/A	72,500	74,437	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	7	99.99	94.84	98.21	06.17	96.57	63.45	101.88	63.45 to 101.88	78,715	77,306	
01-OCT-22 To 30-SEP-23	12	97.22	102.87	97.71	07.80	105.28	91.83	167.89	95.15 to 99.86	113,667	111,061	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	9	98.50	98.92	98.94	01.72	99.98	94.83	101.88	97.17 to 101.12	90,334	89,379	
<u>ALL</u>	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625	
<u>ALL</u>	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625	
06												
07												
<u>ALL</u>	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625	

**46 Hooker
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 19
 Total Sales Price : 1,915,002
 Total Adj. Sales Price : 1,915,002
 Total Assessed Value : 1,873,877
 Avg. Adj. Sales Price : 100,790
 Avg. Assessed Value : 98,625

MEDIAN : 98
 WGT. MEAN : 98
 MEAN : 100
 COD : 07.45
 PRD : 102.11

COV : 18.46
 STD : 18.44
 Avg. Abs. Dev : 07.33
 MAX Sales Ratio : 167.89
 MIN Sales Ratio : 63.45

95% Median C.I. : 96.16 to 99.99
 95% Wgt. Mean C.I. : 95.64 to 100.06
 95% Mean C.I. : 91.02 to 108.80

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	167.89	167.89	167.89	00.00	100.00	167.89	167.89	N/A	15,000	25,183
Ranges Excl. Low \$											
Greater Than 4,999	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625
Greater Than 14,999	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625
Greater Than 29,999	18	98.15	96.13	97.30	03.95	98.80	63.45	101.88	96.16 to 99.97	105,556	102,705
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	167.89	167.89	167.89	00.00	100.00	167.89	167.89	N/A	15,000	25,183
30,000 TO 59,999	5	98.50	91.93	94.12	08.35	97.67	63.45	101.12	N/A	42,200	39,720
60,000 TO 99,999	5	97.26	97.21	96.77	02.22	100.45	91.83	99.97	N/A	71,000	68,709
100,000 TO 149,999	5	97.90	97.36	97.31	01.83	100.05	94.83	100.52	N/A	115,800	112,689
150,000 TO 249,999	2	100.87	100.87	100.66	01.00	100.21	99.86	101.88	N/A	190,000	191,245
250,000 TO 499,999	1	96.16	96.16	96.16	00.00	100.00	96.16	96.16	N/A	375,000	360,615
500,000 TO 999,999											
1,000,000 +											
ALL	19	98.40	99.91	97.85	07.45	102.11	63.45	167.89	96.16 to 99.99	100,790	98,625

46 Hooker
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 6
Total Sales Price : 325,156
Total Adj. Sales Price : 325,156
Total Assessed Value : 268,823
Avg. Adj. Sales Price : 54,193
Avg. Assessed Value : 44,804

MEDIAN : 94
WGT. MEAN : 83
MEAN : 86
COD : 24.25
PRD : 103.64

COV : 36.27
STD : 31.08
Avg. Abs. Dev : 22.82
MAX Sales Ratio : 126.04
MIN Sales Ratio : 43.33

95% Median C.I. : 43.33 to 126.04
95% Wgt. Mean C.I. : 54.86 to 110.49
95% Mean C.I. : 53.07 to 118.31

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20												
01-JAN-21 To 31-MAR-21												
01-APR-21 To 30-JUN-21												
01-JUL-21 To 30-SEP-21												
01-OCT-21 To 31-DEC-21	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423	
01-JAN-22 To 31-MAR-22	1	126.04	126.04	126.04	00.00	100.00	126.04	126.04	N/A	30,000	37,813	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	1	90.81	90.81	90.81	00.00	100.00	90.81	90.81	N/A	118,000	107,155	
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23	1	43.33	43.33	43.33	00.00	100.00	43.33	43.33	N/A	60,000	25,999	
01-APR-23 To 30-JUN-23	1	54.47	54.47	54.47	00.00	100.00	54.47	54.47	N/A	40,000	21,788	
01-JUL-23 To 30-SEP-23	1	97.36	97.36	97.36	00.00	100.00	97.36	97.36	N/A	57,156	55,645	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21												
01-OCT-21 To 30-SEP-22	3	102.12	106.32	98.45	11.50	107.99	90.81	126.04	N/A	56,000	55,130	
01-OCT-22 To 30-SEP-23	3	54.47	65.05	65.81	33.06	98.85	43.33	97.36	N/A	52,385	34,477	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423	
01-JAN-22 To 31-DEC-22	2	108.43	108.43	97.95	16.25	110.70	90.81	126.04	N/A	74,000	72,484	
<u>ALL</u>	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804	
<u>ALL</u>	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804	
04												
<u>ALL</u>	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804	

46 Hooker
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 6
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Total Adj. Sales Price : 325,156
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Avg. Assessed Value : 44,804

MEDIAN : 94
WGT. MEAN : 83
MEAN : 86
COD : 24.25
PRD : 103.64

COV : 36.27
STD : 31.08
Avg. Abs. Dev : 22.82
MAX Sales Ratio : 126.04
MIN Sales Ratio : 43.33

95% Median C.I. : 43.33 to 126.04
95% Wgt. Mean C.I. : 54.86 to 110.49
95% Mean C.I. : 53.07 to 118.31

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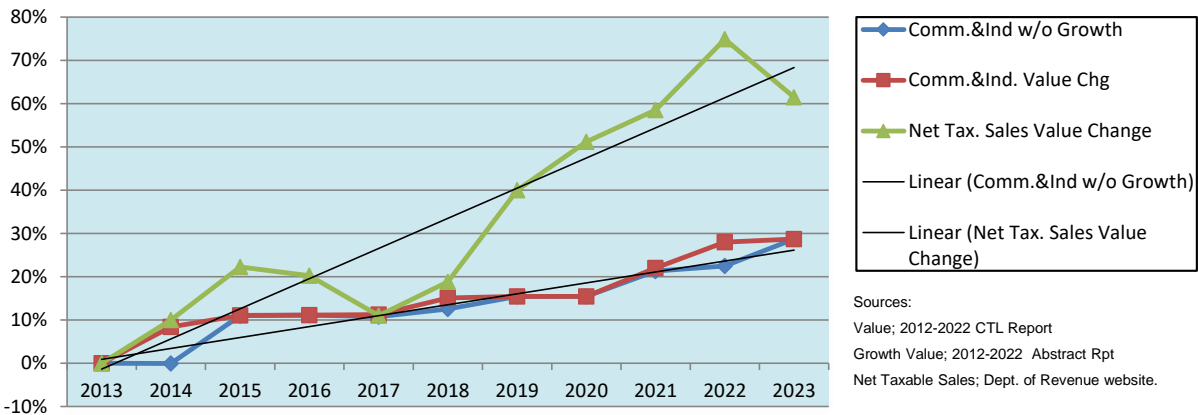
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423
Ranges Excl. Low \$											
Greater Than 4,999	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804
Greater Than 14,999	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804
Greater Than 29,999	5	90.81	82.40	81.40	27.66	101.23	43.33	126.04	N/A	61,031	49,680
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	102.12	102.12	102.12	00.00	100.00	102.12	102.12	N/A	20,000	20,423
30,000 TO 59,999	3	97.36	92.62	90.63	24.51	102.20	54.47	126.04	N/A	42,385	38,415
60,000 TO 99,999	1	43.33	43.33	43.33	00.00	100.00	43.33	43.33	N/A	60,000	25,999
100,000 TO 149,999	1	90.81	90.81	90.81	00.00	100.00	90.81	90.81	N/A	118,000	107,155
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	90.81	90.81	90.81	00.00	100.00	90.81	90.81	N/A	118,000	107,155
344	2	78.30	78.30	70.35	30.43	111.30	54.47	102.12	N/A	30,000	21,106
350	1	97.36	97.36	97.36	00.00	100.00	97.36	97.36	N/A	57,156	55,645
353	2	84.69	84.69	70.90	48.84	119.45	43.33	126.04	N/A	45,000	31,906
ALL	6	94.09	85.69	82.68	24.25	103.64	43.33	126.04	43.33 to 126.04	54,193	44,804

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 11,055,106	\$ -	0.00%	\$ 11,055,106		\$ 8,334,982	
2013	\$ 11,982,903	\$ 934,587	7.80%	\$ 11,048,316	-0.06%	\$ 9,170,195	10.02%
2014	\$ 12,280,943	\$ 7,440	0.06%	\$ 12,273,503	2.43%	\$ 10,190,409	11.13%
2015	\$ 12,281,816	\$ -	0.00%	\$ 12,281,816	0.01%	\$ 10,023,145	-1.64%
2016	\$ 12,299,140	\$ 54,785	0.45%	\$ 12,244,355	-0.31%	\$ 9,253,775	-7.68%
2017	\$ 12,723,265	\$ 279,175	2.19%	\$ 12,444,090	1.18%	\$ 9,901,014	6.99%
2018	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.31%	\$ 11,667,483	17.84%
2019	\$ 12,762,871	\$ -	0.00%	\$ 12,762,871	0.00%	\$ 12,602,897	8.02%
2020	\$ 13,491,023	\$ 82,855	0.61%	\$ 13,408,168	5.06%	\$ 13,214,768	4.86%
2021	\$ 14,151,616	\$ 614,010	4.34%	\$ 13,537,606	0.35%	\$ 14,577,431	10.31%
2022	\$ 14,228,603	\$ -	0.00%	\$ 14,228,603	0.54%	\$ 13,459,091	-7.67%
2023	\$ 15,889,232	\$ 157,375	0.99%	\$ 15,731,857	10.57%	\$ 13,674,160	1.60%
Ann %chg	2.86%			Average	1.82%	4.08%	4.89%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.06%	8.39%	10.02%
2014	11.02%	11.09%	22.26%
2015	11.10%	11.10%	20.25%
2016	10.76%	11.25%	11.02%
2017	12.56%	15.09%	18.79%
2018	15.45%	15.45%	39.98%
2019	15.45%	15.45%	51.20%
2020	21.28%	22.03%	58.55%
2021	22.46%	28.01%	74.89%
2022	28.71%	28.71%	61.48%
2023	42.30%	43.73%	64.06%

County Number	46
County Name	Hooker

46 Hooker
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 11
Total Sales Price : 9,276,829
Total Adj. Sales Price : 9,276,829
Total Assessed Value : 6,371,128
Avg. Adj. Sales Price : 843,348
Avg. Assessed Value : 579,193

MEDIAN : 72
WGT. MEAN : 69
MEAN : 78
COD : 22.56
PRD : 113.79

COV : 29.00
STD : 22.66
Avg. Abs. Dev : 16.19
MAX Sales Ratio : 127.60
MIN Sales Ratio : 55.74

95% Median C.I. : 59.12 to 101.64
95% Wgt. Mean C.I. : 58.79 to 78.56
95% Mean C.I. : 62.93 to 93.37

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	101.64	101.64	101.64	00.00	100.00	101.64	101.64	N/A	540,600	549,466
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	1	81.31	81.31	81.31	00.00	100.00	81.31	81.31	N/A	43,353	35,252
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	2	64.81	64.81	64.75	01.05	100.09	64.13	65.49	N/A	1,007,500	652,393
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	725,712	730,792
01-OCT-22 To 31-DEC-22	6	66.08	74.40	63.02	24.18	118.06	55.74	127.60	55.74 to 127.60	992,027	625,139
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23											
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	2	91.48	91.48	100.13	11.12	91.36	81.31	101.64	N/A	291,977	292,359
01-OCT-21 To 30-SEP-22	3	65.49	76.77	74.27	18.61	103.37	64.13	100.70	N/A	913,571	678,526
01-OCT-22 To 30-SEP-23	6	66.08	74.40	63.02	24.18	118.06	55.74	127.60	55.74 to 127.60	992,027	625,139
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	3	65.49	70.31	65.10	08.75	108.00	64.13	81.31	N/A	686,118	446,679
01-JAN-22 To 31-DEC-22	7	71.76	78.15	67.11	24.85	116.45	55.74	127.60	55.74 to 127.60	953,982	640,232
<u>ALL</u>	11	71.76	78.15	68.68	22.56	113.79	55.74	127.60	59.12 to 101.64	843,348	579,193

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	71.76	78.15	68.68	22.56	113.79	55.74	127.60	59.12 to 101.64	843,348	579,193
<u>ALL</u>	11	71.76	78.15	68.68	22.56	113.79	55.74	127.60	59.12 to 101.64	843,348	579,193

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	10	68.63	73.20	68.41	17.82	107.00	55.74	101.64	59.12 to 100.70	923,483	631,754
1	10	68.63	73.20	68.41	17.82	107.00	55.74	101.64	59.12 to 100.70	923,483	631,754
<u>ALL</u>	11	71.76	78.15	68.68	22.56	113.79	55.74	127.60	59.12 to 101.64	843,348	579,193

46 Hooker
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 11	MEDIAN : 72	COV : 29.00	95% Median C.I. : 59.12 to 101.64
Total Sales Price : 9,276,829	WGT. MEAN : 69	STD : 22.66	95% Wgt. Mean C.I. : 58.79 to 78.56
Total Adj. Sales Price : 9,276,829	MEAN : 78	Avg. Abs. Dev : 16.19	95% Mean C.I. : 62.93 to 93.37
Total Assessed Value : 6,371,128			
Avg. Adj. Sales Price : 843,348	COD : 22.56	MAX Sales Ratio : 127.60	
Avg. Assessed Value : 579,193	PRD : 113.79	MIN Sales Ratio : 55.74	

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	10	68.63	73.20	68.41	17.82	107.00	55.74	101.64	59.12 to 100.70	923,483	631,754
1	10	68.63	73.20	68.41	17.82	107.00	55.74	101.64	59.12 to 100.70	923,483	631,754
____ ALL ____	11	71.76	78.15	68.68	22.56	113.79	55.74	127.60	59.12 to 101.64	843,348	579,193

Hooker County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	1,915	1,915	1,915	1,915	1,915	1,915
Arthur	1	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Cherry	1	2,999	n/a	n/a	2,978	3,000	3,000	2,987	3,000	2,989
Grant	1	n/a	n/a	n/a	1,700	1,700	1,700	1,700	1,700	1,700
McPherson	1	2,100	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100
Thomas	1	2,250	n/a	n/a	2,250	2,250	2,250	2,250	2,250	2,250

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Cherry	1	n/a	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
McPherson	1	n/a	725	n/a	725	725	n/a	n/a	725	725
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

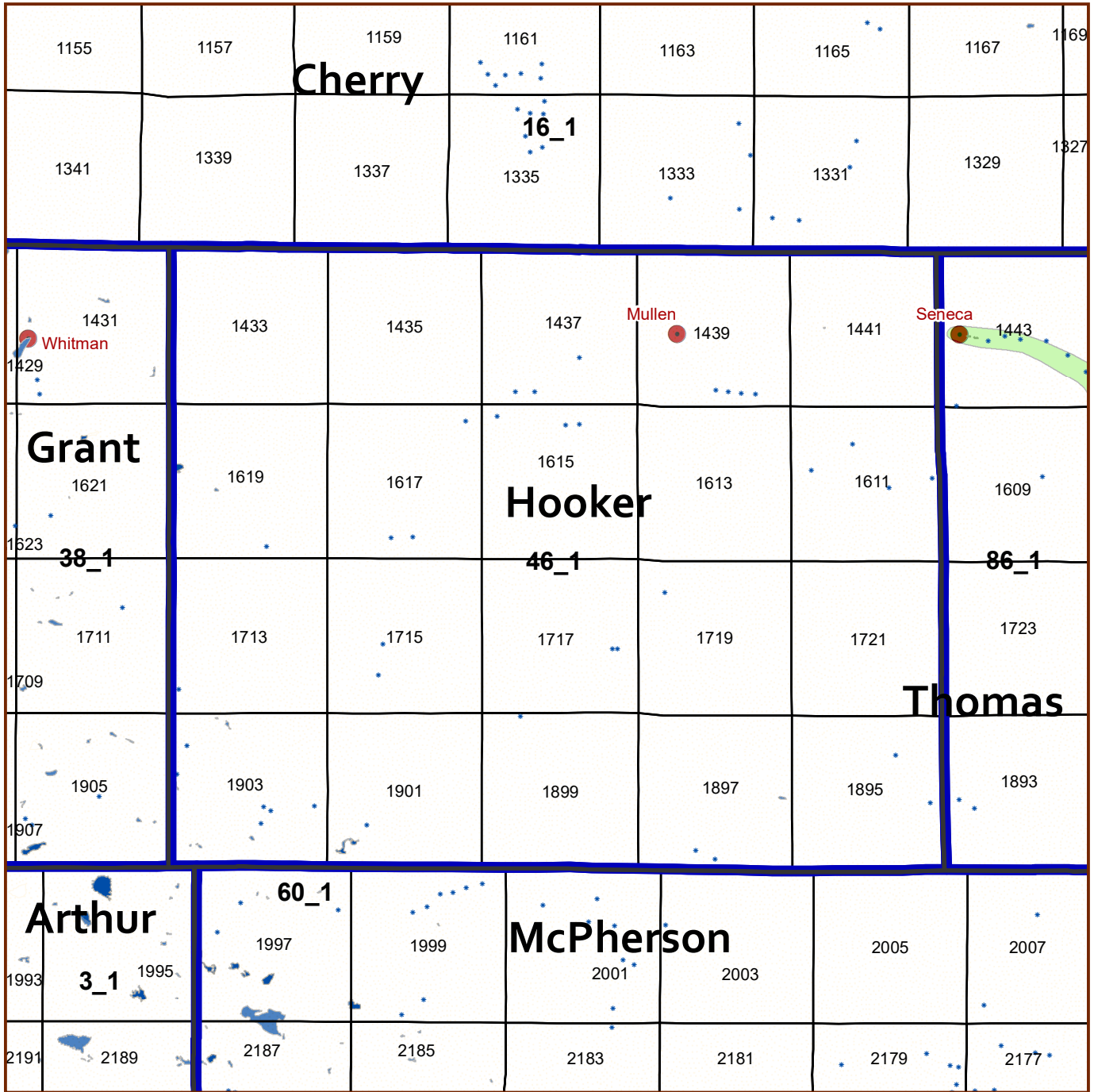
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	610	610	610	610	610	610	610	610	610
Arthur	1	505	505	505	505	505	505	n/a	505	505
Cherry	1	694	680	680	680	680	549	525	525	565
Grant	1	585	585	585	585	585	585	n/a	575	585
McPherson	1	625	625	625	625	625	625	625	625	625
Thomas	1	650	650	650	650	650	650	650	650	650

County	Mkt Area	CRP	TIMBER	WASTE
Hooker	1	n/a	n/a	9
Arthur	1	n/a	n/a	10
Cherry	1	1,000	n/a	100
Grant	1	n/a	n/a	10
McPherson	1	725	n/a	10
Thomas	1	n/a	n/a	150

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

HOOKER COUNTY



Legend

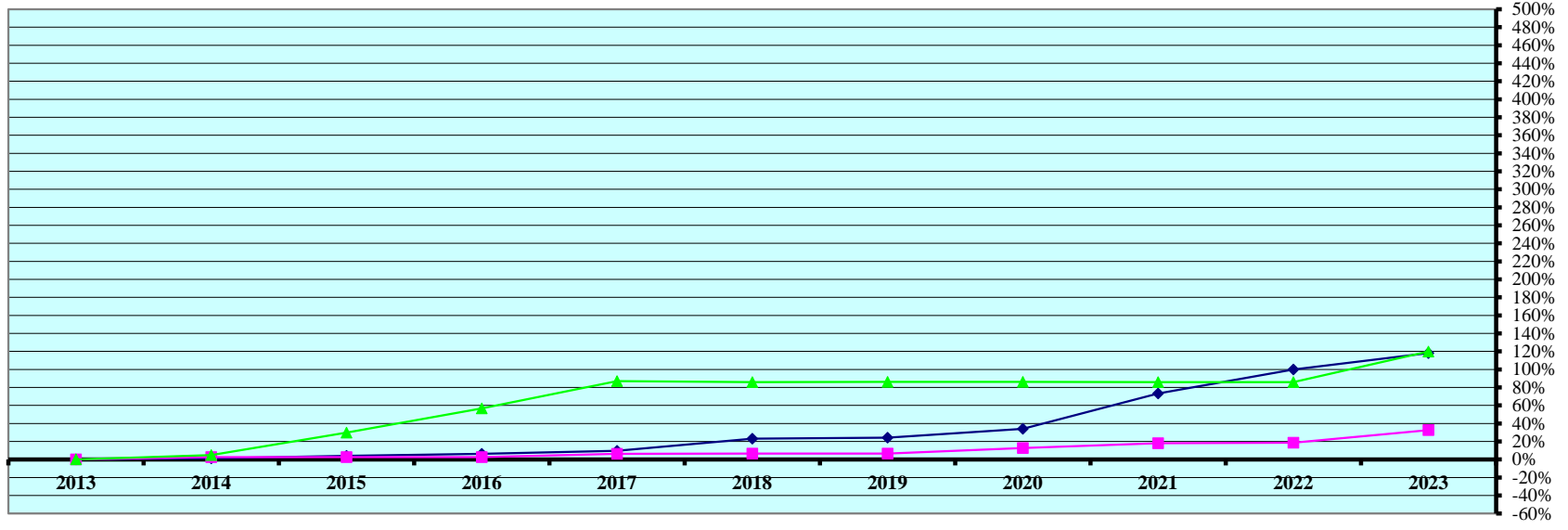
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- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2013	13,531,459	-	-	-	11,982,903	-	-	-	112,194,565	-	-	-
2014	13,692,746	161,287	1.19%	1.19%	12,280,943	298,040	2.49%	2.49%	117,630,542	5,435,977	4.85%	4.85%
2015	14,090,232	397,486	2.90%	4.13%	12,281,816	873	0.01%	2.49%	145,681,934	28,051,392	23.85%	29.85%
2016	14,383,355	293,123	2.08%	6.30%	12,299,140	17,324	0.14%	2.64%	175,856,383	30,174,449	20.71%	56.74%
2017	14,835,974	452,619	3.15%	9.64%	12,723,265	424,125	3.45%	6.18%	209,766,398	33,910,015	19.28%	86.97%
2018	16,658,939	1,822,965	12.29%	23.11%	12,762,871	39,606	0.31%	6.51%	208,434,671	-1,331,727	-0.63%	85.78%
2019	16,816,168	157,229	0.94%	24.27%	12,762,871	0	0.00%	6.51%	208,776,218	341,547	0.16%	86.08%
2020	18,124,089	1,307,921	7.78%	33.94%	13,491,023	728,152	5.71%	12.59%	208,761,778	-14,440	-0.01%	86.07%
2021	23,448,263	5,324,174	29.38%	73.29%	14,151,616	660,593	4.90%	18.10%	208,475,754	-286,024	-0.14%	85.82%
2022	27,047,736	3,599,473	15.35%	99.89%	14,217,399	65,783	0.46%	18.65%	208,434,208	-41,546	-0.02%	85.78%
2023	29,520,585	2,472,849	9.14%	118.16%	15,889,232	1,671,833	11.76%	32.60%	246,744,130	38,309,922	18.38%	119.93%

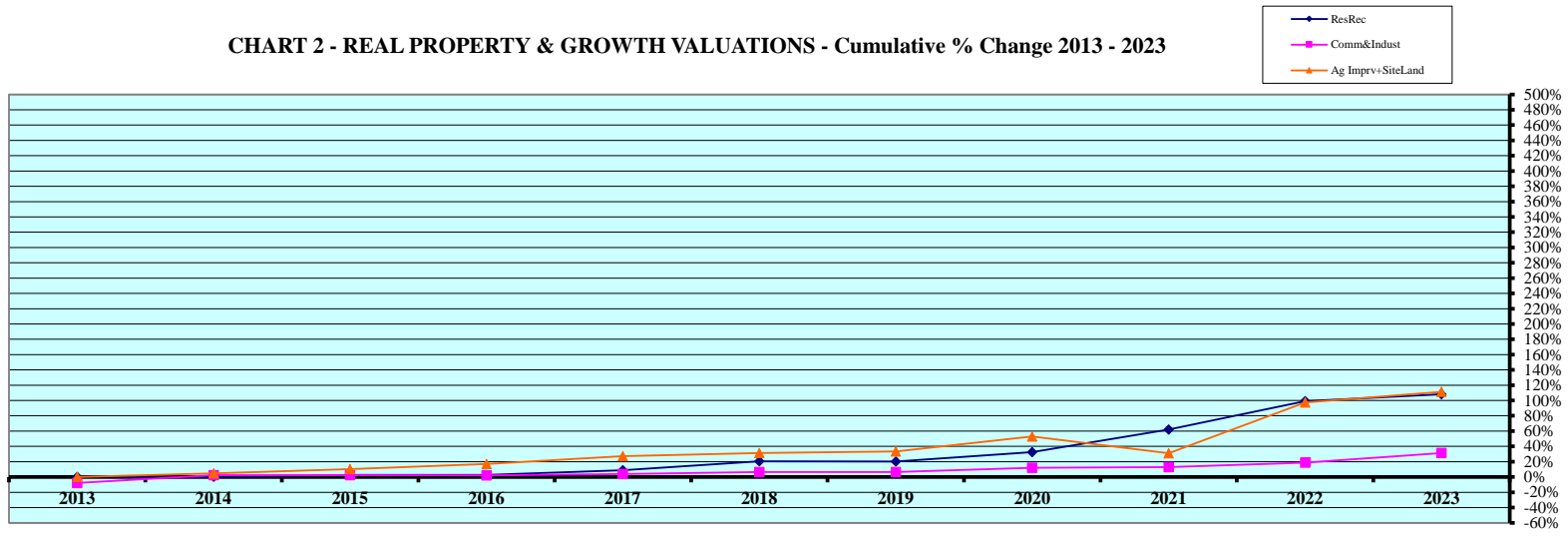
Rate Annual %chg: Residential & Recreational **8.11%** Commercial & Industrial **2.86%** Agricultural Land **8.20%**

Cnty# **46**
County **HOOKER**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2013	13,531,459	2,282	0.02%	13,529,177	-	-0.02%	11,982,903	934,587	7.80%	11,048,316	-	-7.80%						
2014	13,692,746	124,872	0.91%	13,567,874	0.27%	0.27%	12,280,943	7,440	0.06%	12,273,503	2.43%	2.43%						
2015	14,090,232	189,217	1.34%	13,901,015	1.52%	2.73%	12,281,816	0	0.00%	12,281,816	0.01%	2.49%						
2016	14,383,355	473,654	3.29%	13,909,701	-1.28%	2.80%	12,299,140	54,785	0.45%	12,244,355	-0.31%	2.18%						
2017	14,835,974	118,500	0.80%	14,717,474	2.32%	8.76%	12,723,265	279,175	2.19%	12,444,090	1.18%	3.85%						
2018	16,658,939	349,843	2.10%	16,309,096	9.93%	20.53%	12,762,871	0	0.00%	12,762,871	0.31%	6.51%						
2019	16,816,168	563,598	3.35%	16,252,570	-2.44%	20.11%	12,762,871	0	0.00%	12,762,871	0.00%	6.51%						
2020	18,124,089	182,485	1.01%	17,941,604	6.69%	32.59%	13,491,023	82,855	0.61%	13,408,168	5.06%	11.89%						
2021	23,448,263	1,539,830	6.57%	21,908,433	20.88%	61.91%	14,151,616	614,010	4.34%	13,537,606	0.35%	12.97%						
2022	27,047,736	105,575	0.39%	26,942,161	14.90%	99.11%	14,217,399	0	0.00%	14,217,399	0.46%	18.65%						
2023	29,520,585	1,356,770	4.60%	28,163,815	4.13%	108.14%	15,889,232	157,375	0.99%	15,731,857	10.65%	31.29%						
Rate Ann%chg	8.11%			Resid & Recreat w/o growth			5.69%			2.86%			C & I w/o growth			2.01%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	2,654,471	502,661	3,157,132	36,541	1.16%	3,120,591	-	-		
2014	2,836,642	518,852	3,355,494	51,500	1.53%	3,303,994	4.65%	4.65%		
2015	2,957,169	639,170	3,596,339	115,564	3.21%	3,480,775	3.73%	10.25%		
2016	3,170,275	772,417	3,942,692	244,754	6.21%	3,697,938	2.83%	17.13%		
2017	3,176,091	845,285	4,021,376	0	0.00%	4,021,376	2.00%	27.37%		
2018	3,100,094	1,213,938	4,314,032	171,450	3.97%	4,142,582	3.01%	31.21%		
2019	3,468,801	1,246,886	4,715,687	505,876	10.73%	4,209,811	-2.42%	33.34%		
2020	3,496,599	1,429,266	4,925,865	92,670	1.88%	4,833,195	2.49%	53.09%		
2021	2,914,760	1,309,452	4,224,212	91,295	2.16%	4,132,917	-16.10%	30.91%		
2022	4,773,640	1,697,605	6,471,245	237,340	3.67%	6,233,905	47.58%	97.45%		
2023	4,866,990	2,083,390	6,970,380	299,085	4.29%	6,671,295	3.09%	111.31%		
Rate Ann%chg	6.29%		15.28%		8.24%		Ag Imprv+Site w/o growth		5.09%	

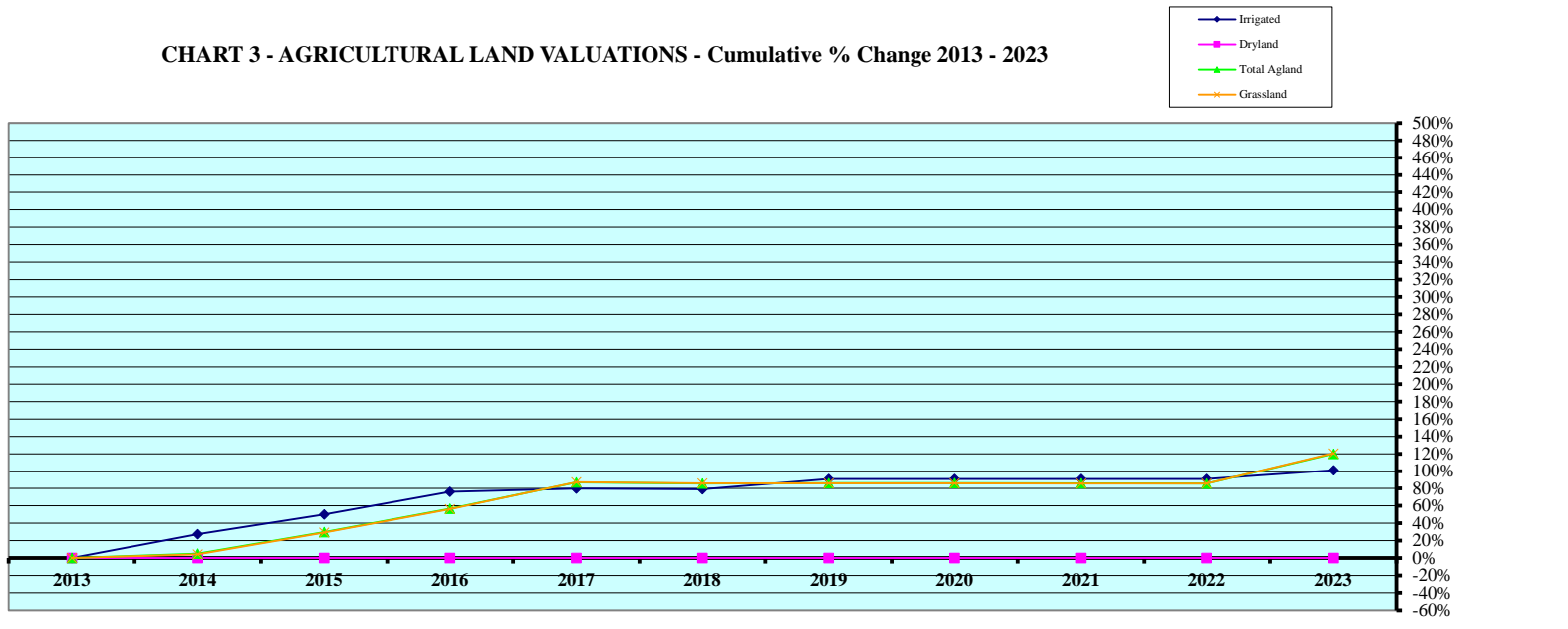
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

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County HOOKER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	3,626,000	-	-	-	0	-	-	-	108,563,875	-	-	-
2014	4,616,976	990,976	27.33%	27.33%	0	0	-	-	113,008,651	4,444,776	4.09%	4.09%
2015	5,442,855	825,879	17.89%	50.11%	0	0	-	-	140,234,164	27,225,513	24.09%	29.17%
2016	6,389,262	946,407	17.39%	76.21%	0	0	-	-	169,462,206	29,228,042	20.84%	56.09%
2017	6,522,300	133,038	2.08%	79.88%	0	0	-	-	203,238,998	33,776,792	19.93%	87.21%
2018	6,491,178	-31,122	-0.48%	79.02%	0	0	-	-	201,921,469	-1,317,529	-0.65%	85.99%
2019	6,925,878	434,700	6.70%	91.01%	0	0	-	-	201,810,136	-111,333	-0.06%	85.89%
2020	6,925,878	0	0.00%	91.01%	0	0	-	-	201,795,696	-14,440	-0.01%	85.88%
2021	6,925,878	0	0.00%	91.01%	0	0	-	-	201,509,672	-286,024	-0.14%	85.61%
2022	6,925,878	0	0.00%	91.01%	0	0	-	-	201,468,126	-41,546	-0.02%	85.58%
2023	7,290,054	364,176	5.26%	101.05%	0	0	-	-	239,413,872	37,945,746	18.83%	120.53%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2013	4,690	-	-	-	0	-	-	-	112,194,565	-	-	-
2014	4,915	225	4.80%	4.80%	0	0	-	-	117,630,542	5,435,977	4.85%	4.85%
2015	4,915	0	0.00%	4.80%	0	0	-	-	145,681,934	28,051,392	23.85%	29.85%
2016	4,915	0	0.00%	4.80%	0	0	-	-	175,856,383	30,174,449	20.71%	56.74%
2017	5,100	185	3.76%	8.74%	0	0	-	-	209,766,398	33,910,015	19.28%	86.97%
2018	22,024	16,924	331.84%	369.59%	0	0	-	-	208,434,671	-1,331,727	-0.63%	85.78%
2019	22,024	0	0.00%	369.59%	18,180	18,180	-	-	208,776,218	341,547	0.16%	86.08%
2020	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	208,761,778	-14,440	-0.01%	86.07%
2021	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	208,475,754	-286,024	-0.14%	85.82%
2022	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	208,434,208	-41,546	-0.02%	85.78%
2023	22,024	0	0.00%	369.59%	18,180	0	0.00%	-	246,744,130	38,309,922	18.38%	119.93%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (from County Abstract Reports)(1)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2013	3,876,000	3,876	1,000			0	0				108,503,875	452,104	240		
2014	4,601,251	3,681	1,250	25.00%	25.00%	0	0				113,044,600	451,804	250	4.25%	
2015	5,442,855	3,629	1,500	20.00%	50.00%	0	0				140,233,931	451,788	310	24.06%	
2016	6,389,262	3,651	1,750	16.67%	75.00%	0	0				169,480,285	451,715	375	20.87%	
2017	6,522,300	3,624	1,800	2.86%	80.00%	0	0				203,238,998	451,655	450	19.94%	
2018	6,491,178	3,606	1,800	0.00%	80.00%	0	0				201,904,493	448,674	450	0.00%	
2019	6,925,878	3,848	1,800	0.00%	80.00%	0	0				201,810,136	448,465	450	0.00%	
2020	6,925,878	3,848	1,800	0.00%	80.00%	0	0				201,802,355	448,447	450	0.00%	
2021	6,925,878	3,848	1,800	0.00%	80.00%	0	0				201,508,556	447,795	450	0.00%	
2022	6,925,878	3,848	1,800	0.00%	80.00%	0	0				201,474,639	447,719	450	0.00%	
2023	7,290,054	4,050	1,800	0.00%	80.00%	0	0				239,413,872	447,502	535	18.89%	

Rate Annual %chg Average Value/Acre: 6.05%

8.35%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmlty%chg AvgVal/Acre
2013	4,690	469	10			0	0				112,384,565	456,449	246		
2014	4,690	469	10	0.00%	0.00%	0	0				117,650,541	455,954	258	4.80%	4.80%
2015	4,915	492	10	0.00%	0.00%	0	0				145,681,701	455,908	320	23.84%	29.78%
2016	4,915	492	10	0.00%	0.00%	0	0				175,874,462	455,858	386	20.74%	56.70%
2017	5,100	510	10	0.00%	0.00%	0	0				209,766,398	455,788	460	19.29%	86.92%
2018	22,024	2,447	9	-10.00%	-10.00%	0	0				208,417,695	454,728	458	-0.41%	86.15%
2019	22,024	2,447	9	0.00%	-10.00%	18,180	20	900			208,776,218	454,780	459	0.16%	86.45%
2020	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,768,437	454,762	459	0.00%	86.45%
2021	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,474,638	454,110	459	0.00%	86.46%
2022	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		208,440,721	454,034	459	0.00%	86.46%
2023	22,024	2,447	9	0.00%	-10.00%	18,180	20	900	0.00%		246,744,130	454,020	543	18.38%	120.73%

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HOOKER

Rate Annual %chg Average Value/Acre: 8.24%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
711	HOOKER	3,763,861	14,184,327	80,571,247	29,520,585	15,889,232	0	0	246,744,130	4,886,990	2,083,390	0	397,643,762
<i>cnty sector</i> value % of total value:		0.95%	3.57%	20.26%	7.42%	4.00%			62.05%	1.23%	0.52%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
500	MULLEN	774,583	602,674	2,060,670	14,349,624	3,703,958	0	0	540,956	4,975	0	0	22,037,440
70.32%	%sector of county sector	20.58%	4.25%	2.56%	48.61%	23.31%			0.22%	0.10%			5.54%
	%sector of municipality	3.51%	2.73%	9.35%	65.11%	16.81%			2.45%	0.02%			100.00%
	%sector of county sector												
	%sector of municipality												
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501	Total Municipalities	774,583	602,674	2,060,670	14,349,625	3,703,958	0	0	540,956	4,975	0	0	22,037,441
70.42%	%all municip.sectors of cnty	20.58%	4.25%	2.56%	48.61%	23.31%			0.22%	0.10%			5.54%

Total Real Property Sum Lines 17, 25, & 30	Records : 1,873	Value : 347,164,346	Growth 2,829,186	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	25	243,023	7	50,650	42	4,944,821	74	5,238,494	
02. Res Improve Land	262	1,186,434	50	938,970	38	5,795,693	350	7,921,097	
03. Res Improvements	268	17,535,705	51	5,535,375	42	8,635,646	361	31,706,726	
04. Res Total	293	18,965,162	58	6,524,995	84	19,376,160	435	44,866,317	2,718,266
% of Res Total	67.36	42.27	13.33	14.54	19.31	43.19	23.22	12.92	96.08
05. Com UnImp Land	7	42,806	1	8,740	15	1,711,599	23	1,763,145	
06. Com Improve Land	53	291,169	14	167,312	13	2,785,126	80	3,243,607	
07. Com Improvements	54	3,443,559	14	916,750	15	9,257,215	83	13,617,524	
08. Com Total	61	3,777,534	15	1,092,802	30	13,753,940	106	18,624,276	37,250
% of Com Total	57.55	20.28	14.15	5.87	28.30	73.85	5.66	5.36	1.32
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	293	18,965,162	58	6,524,995	84	19,376,160	435	44,866,317	2,718,266
% of Res & Rec Total	67.36	42.27	13.33	14.54	19.31	43.19	23.22	12.92	96.08
Com & Ind Total	61	3,777,534	15	1,092,802	30	13,753,940	106	18,624,276	37,250
% of Com & Ind Total	57.55	20.28	14.15	5.87	28.30	73.85	5.66	5.36	1.32
17. Taxable Total	354	22,742,696	73	7,617,797	114	33,130,100	541	63,490,593	2,755,516
% of Taxable Total	65.43	35.82	13.49	12.00	21.07	52.18	28.88	18.29	97.40

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	35	21	91	147

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	5	73,899	1,265	261,947,032	1,270	262,020,931
28. Ag-Improved Land	0	0	1	5,000	57	15,280,559	58	15,285,559
29. Ag Improvements	0	0	4	89,750	58	6,277,513	62	6,367,263

30. Ag Total				1,332	283,673,753
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	1	1.00	5,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	4,050	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	4	0.00	85,700	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	3	3.00	15,000	3	3.00	15,000	
32. HomeSite Improv Land	46	50.49	252,450	47	51.49	257,450	
33. HomeSite Improvements	48	0.00	4,751,858	49	0.00	4,755,908	73,670
34. HomeSite Total				52	54.49	5,028,358	
35. FarmSite UnImp Land	3	2.82	8,460	3	2.82	8,460	
36. FarmSite Improv Land	51	53.95	161,850	51	53.95	161,850	
37. FarmSite Improvements	52	0.00	1,525,655	56	0.00	1,611,355	0
38. FarmSite Total				59	56.77	1,781,665	
39. Road & Ditches	210	985.45	0	210	985.45	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				111	1,096.71	6,810,023	73,670

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	724.57	17.83%	1,387,548	17.83%	1,915.00
49. 3A1	622.51	15.32%	1,192,099	15.32%	1,914.99
50. 3A	53.82	1.32%	103,065	1.32%	1,914.99
51. 4A1	1,303.71	32.08%	2,496,598	32.08%	1,914.99
52. 4A	1,359.51	33.45%	2,603,463	33.45%	1,915.00
53. Total	4,064.12	100.00%	7,782,773	100.00%	1,915.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	2,715.95	0.62%	1,656,740	0.62%	610.00
64. 1G	565.24	0.13%	344,799	0.13%	610.00
65. 2G1	2,079.00	0.47%	1,268,195	0.47%	610.00
66. 2G	2,414.58	0.55%	1,472,900	0.55%	610.00
67. 3G1	2,577.45	0.58%	1,572,251	0.58%	610.00
68. 3G	422,908.59	95.89%	257,974,384	95.89%	610.00
69. 4G1	3,412.38	0.77%	2,081,558	0.77%	610.00
70. 4G	4,349.40	0.99%	2,653,145	0.99%	610.00
71. Total	441,022.59	100.00%	269,023,972	100.00%	610.00
Irrigated Total	4,064.12	0.91%	7,782,773	2.81%	1,915.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	441,022.59	98.55%	269,023,972	97.17%	610.00
72. Waste	2,379.00	0.53%	21,985	0.01%	9.24
73. Other	35.00	0.01%	35,000	0.01%	1,000.00
74. Exempt	337.90	0.08%	206,119	0.07%	610.00
75. Market Area Total	447,500.71	100.00%	276,863,730	100.00%	618.69

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	4,064.12	7,782,773	4,064.12	7,782,773
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	121.15	73,899	440,901.44	268,950,073	441,022.59	269,023,972
79. Waste	0.00	0	0.00	0	2,379.00	21,985	2,379.00	21,985
80. Other	0.00	0	0.00	0	35.00	35,000	35.00	35,000
81. Exempt	0.00	0	0.00	0	337.90	206,119	337.90	206,119
82. Total	0.00	0	121.15	73,899	447,379.56	276,789,831	447,500.71	276,863,730

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	4,064.12	0.91%	7,782,773	2.81%	1,915.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	441,022.59	98.55%	269,023,972	97.17%	610.00
Waste	2,379.00	0.53%	21,985	0.01%	9.24
Other	35.00	0.01%	35,000	0.01%	1,000.00
Exempt	337.90	0.08%	206,119	0.07%	610.00
Total	447,500.71	100.00%	276,863,730	100.00%	618.69

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Hooker County (cnty)	50	5,135,657	87	6,738,383	92	14,055,231	142	25,929,271	2,415,721
83.2 Village Of Mullen (vilm)	24	102,837	263	1,182,714	269	17,651,495	293	18,937,046	302,545
84 Residential Total	74	5,238,494	350	7,921,097	361	31,706,726	435	44,866,317	2,718,266

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hooker County (cnty)	16	1,720,339	26	2,946,963	28	10,171,465	44	14,838,767	37,250
85.2	Village Of Mullen (vilm)	7	42,806	54	296,644	55	3,446,059	62	3,785,509	0
86	Commercial Total	23	1,763,145	80	3,243,607	83	13,617,524	106	18,624,276	37,250

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,715.95	0.62%	1,656,740	0.62%	610.00
88. 1G	565.24	0.13%	344,799	0.13%	610.00
89. 2G1	2,079.00	0.47%	1,268,195	0.47%	610.00
90. 2G	2,414.58	0.55%	1,472,900	0.55%	610.00
91. 3G1	2,577.45	0.58%	1,572,251	0.58%	610.00
92. 3G	422,908.59	95.89%	257,974,384	95.89%	610.00
93. 4G1	3,412.38	0.77%	2,081,558	0.77%	610.00
94. 4G	4,349.40	0.99%	2,653,145	0.99%	610.00
95. Total	441,022.59	100.00%	269,023,972	100.00%	610.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	441,022.59	100.00%	269,023,972	100.00%	610.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	441,022.59	100.00%	269,023,972	100.00%	610.00

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

46 Hooker

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	29,520,585	44,866,317	15,345,732	51.98%	2,718,266	42.78%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,886,990	5,028,358	141,368	2.89%	73,670	1.39%
04. Total Residential (sum lines 1-3)	34,407,575	49,894,675	15,487,100	45.01%	2,791,936	36.90%
05. Commercial	15,889,232	18,624,276	2,735,044	17.21%	37,250	16.98%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	15,889,232	18,624,276	2,735,044	17.21%	37,250	16.98%
08. Ag-Farmsite Land, Outbuildings	2,083,390	1,781,665	-301,725	-14.48%	0	-14.48%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	2,083,390	1,781,665	-301,725	-14.48%	0	-14.48%
12. Irrigated	7,290,054	7,782,773	492,719	6.76%		
13. Dryland	0	0	0			
14. Grassland	239,413,872	269,023,972	29,610,100	12.37%		
15. Wasteland	22,024	21,985	-39	-0.18%		
16. Other Agland	18,180	35,000	16,820	92.52%		
17. Total Agricultural Land	246,744,130	276,863,730	30,119,600	12.21%		
18. Total Value of all Real Property (Locally Assessed)	299,124,327	347,164,346	48,040,019	16.06%	2,829,186	15.11%

2024 Assessment Survey for Hooker County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$10,800
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$500 - appraisal consulting fee, \$1,000 for pictures and measurement of improvements
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$5,500 - for MIPS and \$2,700 gWorks
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Amount of last year's assessor's budget not used:
	\$42.65

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes - www.hooker.gworks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	The village of Mullen and surrounding one mile perimeter.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	The county would require a certified appraiser.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for Hooker County

1.	Valuation data collection done by:										
	The county assessor.										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Dwellings associated with agricultural land.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Outbuildings associated with agricultural land.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.	AG DW	Dwellings associated with agricultural land.	AG OB	Outbuildings associated with agricultural land.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.										
2	Dismal River - a recreational subdivision along the Dismal River exclusive to members only. The market for property in this subdivision is not comparable to any other area in the county.										
AG DW	Dwellings associated with agricultural land.										
AG OB	Outbuildings associated with agricultural land.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach is the primary approach to value, and sale price per square foot is examined as well.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	The tables provided by the CAMA vendor.										
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.										
	No.										
6.	Describe the methodology used to determine the residential lot values?										
	A review of the vacant lot sales and utilization of the square foot method.										
7.	How are rural residential site values developed?										
	Rural residential site values are developed based on sales. The home site is valued at \$2,000 per acre for the first five acres; \$1,000 per acre for 6-20 acres; \$800 per acre for 21-60; 61 and above at \$610 or current ag land grass value.										
8.	Are there form 191 applications on file?										
	No.										
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										

N/A

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2024	2022	2020	2020
2	2022	2022	2022	2022
AG DW	2022	2019	2022	2022
AG OB	2022	2019	2022	2022

2024 Commercial Assessment Survey for Hooker County

1.	Valuation data collection done by:													
	The county assessor and staff.													
2.	List the valuation group recognized in the County and describe the unique characteristics of each:													
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>													
1	All commercial property within Hooker County.													
3.	List and describe the approach(es) used to estimate the market value of commercial properties.													
	The cost approach is primarily used.													
3a.	Describe the process used to determine the value of unique commercial properties.													
	The county would utilize a professional appraiser.													
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?													
	The tables provided by CAMA vendor are utilized.													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.													
	No.													
6.	Describe the methodology used to determine the commercial lot values.													
	By the square foot method.													
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="width: 20%; text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="width: 15%; text-align: center;"><u>Date of Costing</u></th> <th style="width: 20%; text-align: center;"><u>Date of Lot Value Study</u></th> <th style="width: 30%; text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2022	2022	2019	2020
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>										
1	2022	2022	2019	2020										

2024 Agricultural Assessment Survey for Hooker County

1.	Valuation data collection done by:							
	The county assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately 99% percent grassland, with a small amount of irrigated acres facilitating cow/calf ranching.	2018						
	<p>Land use is reviewed and updated via gWorks and irrigated acre use is coordinated with the local NRD information.</p> <p>Aerial imagery was used to update rural parcels to the 2022 images received from gworks.</p>							
3.	Describe the process used to determine and monitor market areas.							
	As Hooker County land is comprised of approximately 99% grass, (with small areas of meadows), sales are monitored and there is no data to suggest other than one market area in the county.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The area is primarily ranch land. Rural residential is identified as an improved parcel located within one mile of Highway 2 or Highway 97. The only recreational land in the county would consist of the Dismal River Club and is a separate market and valued accordingly.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Yes, and have been increased to \$5,000 per acre for the current assessment year, \$3,00 per acre for farm site for 1st acre.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	One parcel which is a feedlot is considered intensive use, with the acres valued at \$1000 per acre.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	There are no acres enrolled in the Wetland Reserve Program in Hooker county.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	No.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							

	None
8b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences existing in the county, other than the Dismal River Club and the properties surrounding it.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2023 Plan of Assessment for Hooker County

Assessment Years 2024, 2025 and 2026

Date: June 15, 2023

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. §77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

Per the 2023 County Abstract, Hooker County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	412	22.0%	9.9%
Commercial	103	5.5%	5.3%
Agricultural	1357	72.5%	84.8%

Agricultural land - taxable acres 454,019.74

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2023, an estimated 10 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2023 Reports & Opinions, Abstract and Assessor Survey.

Current Resources:

Staff/Budget/Training

I received my assessor's certification in May 2022 and took office in January 2023. I have worked in the Hooker County Assessor's office since August 2008. I operate the office with one full time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The clerk/assessor is responsible for all necessary reports and filings. The assessor's office is open to the public 35 hours per week.

The budget for the County Clerk is \$91,748.50 and for County Assessor \$10,100.00 for the 2022-2023 fiscal year. Assessor budget includes GWorks for GIS data, MIPS for CAMA software and appraiser fee's if needed.

Mapping and Software

Hooker county's cadastral maps are current GIS data and are updated through GWorks. Hooker County contracts with GWorks for GIS mapping and annual maintenance. The County contracts with MIPS for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I use sales and statistical analysis from the Property Assessment and Taxation Department.

Procedure Manual/Record Cards

I am in the process of writing a procedure's manual and anticipate to have available by the end of 2023. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently.

Current Assessment Procedures for Real Property:

The assessor is also the register of deeds therefore property listing and inventory are updated on a timely basis. Residential and real property changes are discovered by coordinating with the Village of Mullen Zoning Authority and Hooker County Zoning Authority. Data collection is done on a regular basis and listing is current and accurate.

Data Verification/Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

2023 R&O Statistics

Property Class	Median	COD	PRD
Residential	100	16.10	105.51
Commercial	93	6.73	105.01
Agricultural	57	18.61	103.36

Approaches to Value

Market Approach; sales comparisons,

Cost Approach; cost manual used & date of manual and latest depreciation study,

Land valuation studies, establish market areas, special value for agricultural land

Reconciliation of final value and documentation

Review assessment sales ratio studies after assessment actions.

Notices and public relations

Level of Value, Quality, and Uniformity for assessment year 2023:

Property Class	Median	COD	PRD
Residential	100	16.10	105.51
Commercial	93	6.73	105.01
Agricultural	57	18.61	103.36

*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2023 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2024:

Residential (and/or subclasses): 2024

Residential--This class of property will have reappraisal in 2024. A complete reappraisal will be completed by the beginning of the tax year, utilizing the 2022 Marshall and Swift cost tables and updated depreciation table. As of June 2023, I am working on getting updated residential pictures and verifying improvements and dimensions. As the pictures and improvements are measured the sketches in MIPS are updated. Maintenance is performed by the assessor, includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2024

Commercial--Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. Marshall and Swift 2022 costing tables will assist in determining improvement value and depreciation tables will be adjusted as deemed necessary.

Agricultural Land (and/or subclasses): 2024

Agricultural--This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2025:

Residential (and/or subclasses): 2025

Residential--This class of property will have appraisal maintenance and the assessor will review properties in 2025. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2025

Commercial--Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements. Marshall and Swift 2022 costing tables will assist in determining improvement value and depreciation tables will be adjusted as deemed necessary.

Agricultural Land (and/or subclasses): 2025

Agricultural--The reappraisal will be completed by the assessor. This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2026:

Residential (and/or subclasses): 2026

Residential--This class of property will have appraisal maintenance and the assessor will review properties in 2026. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2026

Commercial—This class of property will have reappraisal for 2026. A reappraisal will be completed by the beginning of the tax year. New Marshall & Swift cost tables and depreciation tables will be implemented. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information.

Agricultural Land (and/or subclasses): 2026

Agricultural—This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties. Additionally, I will review 1/3 of the unimproved parcels with the aid of GIS based maps such as GWorks.

Assessment Actions Planned for Assessment Year 2024:

1. Record maintenance, mapping updates, & ownership changes through MIPs & GWorks.
2. Annually prepare and file assessor administrative reports required by law/regulation:
 - a. Abstracts (real & personal property)
 - b. Assessor survey
 - c. Sales information to PA&T rosters & annual assessed value update with abstract
 - d. Certification of value to political subdivisions
 - e. School district taxable value report
 - f. Homestead exemption tax loss report (in conjunction with treasurer)
 - g. Certificate of taxes levied report
 - h. Report of current values for properties owned by board of education lands & funds
 - i. Report of all exempt property and taxable government owned property
 - j. Annual plan of assessment report
3. Personal property. Administer annual filing of personal property schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive exemptions. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable government owned property. Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead exemptions. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally assessed. Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax increment financing. N/A

9. Tax districts and tax rates. Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax list. Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

11. Tax list corrections. Prepare tax list correction documents for county board approval.

12. County board of equalization. Attend county board of equalization meetings for valuation protests, assemble and provide information

13. TERC appeals. Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC statewide equalization. Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

15. Education. Assessor and/or appraisal education. Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

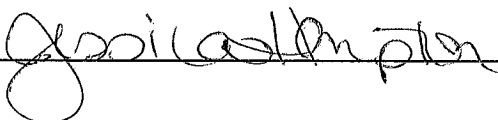
Conclusion:

The assessor's priority for the coming year will be to appraise the residential properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of value and market analysis following reappraisal will be accomplished with the help of contracted appraiser if deemed necessary. The assessor will complete all pick-up work for residential, commercial and agricultural properties and make all sales information available to the taxpayers. The assessor will continue to review properties and work to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS and MIPs will be maintained.

Finally, the assessor will work on a formal written policy and procedures manual with an anticipated completion date of December 2023. This manual will define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature:  Date: 6/15/2023

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.